



UNITED STATES PATENT AND TRADEMARK OFFICE

12
UNITED STATES DEPARTMENT OF COMMERCE
United States Patent and Trademark Office
Address: COMMISSIONER OF PATENTS AND TRADEMARKS
Washington, D.C. 20231
www.uspto.gov

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/776,707	02/06/2001	David S. Miller	31921-169140	5703

26694 7590 10/28/2002

VENABLE, BAETJER, HOWARD AND CIVILETTI, LLP
P.O. BOX 34385
WASHINGTON, DC 20043-9998

[REDACTED] EXAMINER

IRSHADULLAH, M

[REDACTED] ART UNIT [REDACTED] PAPER NUMBER

3623

DATE MAILED: 10/28/2002

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary	Application No.	Applicant(s)	
	09/776,707	MILLER, DAVID S.	
	Examiner	Art Unit	
	M. Irshadullah	3623	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
- Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) Responsive to communication(s) filed on 29 July 2002.
 - 2a) This action is **FINAL**. 2b) This action is non-final.
 - 3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.
- Disposition of Claims**
- 4) Claim(s) 21-53 is/are pending in the application.
 - 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
 - 5) Claim(s) _____ is/are allowed.
 - 6) Claim(s) 21-53 is/are rejected.
 - 7) Claim(s) _____ is/are objected to.
 - 8) Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) The specification is objected to by the Examiner.
- 10) The drawing(s) filed on _____ is/are: a) accepted or b) objected to by the Examiner.
 Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
- 11) The proposed drawing correction filed on _____ is: a) approved b) disapproved by the Examiner.
 If approved, corrected drawings are required in reply to this Office action.
- 12) The oath or declaration is objected to by the Examiner.

Priority under 35 U.S.C. §§ 119 and 120

- 13) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
 - a) All
 - b) Some *
 - c) None of:
 1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. _____.
 3. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- * See the attached detailed Office action for a list of the certified copies not received.
- 14) Acknowledgment is made of a claim for domestic priority under 35 U.S.C. § 119(e) (to a provisional application).
 - a) The translation of the foreign language provisional application has been received.
- 15) Acknowledgment is made of a claim for domestic priority under 35 U.S.C. §§ 120 and/or 121.

Attachment(s)

- | | |
|---|--|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) Paper No(s). _____ . |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152) |
| 3) <input checked="" type="checkbox"/> Information Disclosure Statement(s) (PTO-1449) Paper No(s) 6 . | 6) <input type="checkbox"/> Other: |

Art Unit: 2163

DETAILED ACTION

1. This communication is in response to amendments filed July 29, 2002.

Summary Of Instant Office Action

2. Applicant's arguments, concerning claims 26, 34-36 and 37-39; under 35 U.S.C. 101, para 3, claims 21-25, 42-45, 27-33, 37 and 39 and claims 21-39 and 41-53 under 35 U.S.C. 112, second paragraph, paras 6, 8 and 9 and claims 21-50 rejection under 35 U.S.C. 103, para 13, Paper No. 6, Office Action mailed January 30, 2002 have been considered, deemed unpersuasive and the prior rejections are maintained.
3. In light of amendment to Title and Abstract, claim objections relative to claims 43-45 are withdrawn.
4. In view of the Terminal Disclaimer, filed July 29, 2002 Double Patenting rejection is withdrawn.
5. In view of amendments to Title, abstract and claims 40 and 50, rejections under 35 U.S.C. 112, 2nd. Paragraph, paras 5, 7 and 10-11, Paper No. 6, Office Action mailed January 30, 2002 are withdrawn.

Art Unit: 2163

6. New Title and Abstract have been entered.
7. Amendments to claims 40, 43-45 and 50 have been entered.
8. Form 1449 should have been included with the prior Office Action as checked in Summary of Office Action. However, copy is enclosed again.

Claim Rejections - 35 USC § 101

8. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

9. Claims 26, 34-36, 37-39 are rejected under 35 U.S.C. 101 because, the inventions as claimed in said claims are directed to non-statutory subject matter.

A) Claim 26 recites a program *per se* (functional descriptive material), since the computer readable medium stores/embodies parts/portions/segments of the computer program, which are merely a series of instructions and which do not run/control a device, machine or computer; thereby lacking functionality required to implement/execute the recited claim steps.

The program needs to be received/embodied on a computer readable medium and executed by a computer to perform the recited functions/steps. For instance:

Art Unit: 2163

Function A;

Function B; etc. ...

B) Claims 34, 38 and 39:

I) The claims recite a program *per se* (functional descriptive material), since the computer readable medium stores/embeds parts/portions/segments of the computer program, which are merely a series of instructions and which do not run/control a device, machine or computer; thereby lacking functionality required to implement/execute the recited claim steps.

The program needs to be received/embedded on a computer readable medium and executed by a computer to perform the recited functions/steps. For instance:

Function A;

Function B; etc. ...

II) The claims' functions/steps recite merely the non-functional descriptive material (data/number *per se*) which is neither manipulated nor changed or processed. Thereby lacking to produce a useful tangible result (automatic tax reporting/filing etc.-Applicant's abstract, lines 6-7; Specification, page 6, lines 12-14 and page 9, lines 11-12).

C) Claim 37:

III) The claims' functions/steps recite merely the non-functional descriptive material (data/number *per se*) which is neither manipulated nor changed or processed. Thereby

Art Unit: 2163

lacking to produce a useful tangible result (automatic tax reporting/filing etc.-Applicant's abstract, lines 6-7; Specification, page 6, lines 12-14 and page 9, lines 11-12).

Claims 26, 34-36, 37-39 are since directed to non-statutory subject matter, the same are rejected under 35 U.S.C. 101.

Claim Rejections - 35 USC § 112

10. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

11. Claims 21-25, 42-45, 27-33, 37 and 39 are rejected under 35 U.S.C. 112, second paragraph, as failing to state/recite/define the nature/type of preambled Apparatus enticing/expressing whether the claimed apparatus be able to perform the recited functions/steps or not. For instance, keyboard, mouse etc. are considered apparatus(es), which will/can not perform all the recited functions/steps.

12. Claims 21-39 and 41-53 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Art Unit: 2163

It is unclear/vague/indefinite in that the claims fail to recite the nature/type/constituent elements of tax data/information provider(s).

13. Claims 40 and 41 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

It is unclear/vague/indefinite in that the claims fail to recite the nature/type/constituent elements of “information” and “information provider”.

Claim Rejections - 35 USC § 103

14. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

15. Claims 21-50 are rejected under 35 U.S.C. 103(a) as being unpatentable over Longfield (U.S. Patent 5,193,057) in view of Bern (U.S. Patent 5,138,549).

Longfield discloses:

Claim 21. An apparatus comprising:

Art Unit: 2163

c) means for processing electronically said tax data collected from said tax data provider to obtain processed tax data [Col 2, lines 24-28 and lines 28-32];
d) means for preparing electronically an electronic tax return using said processed tax data [Fig. 1 (box- Prepare Electronic Tax Return), Claim 1(a) and col 3, lines 40-58];

Longfield does not explicitly show the following features, however, Bern teaches the same:

a) means for connecting electronically said electronic intermediary to a tax data provider [Col 2, lines 51-56 and Fig 1 (46 to 45), Col 1, lines 7-9];
b) means for collecting electronically tax data from said tax data provider [Col 7, lines 33-38 and claim 1 (c)].

It would have been obvious to one of ordinary skill in electronic data processing art at the time of applicant's invention to include Bern's features into Longfield's invention, because it would provide an efficient and faster way of communicating the data, making payments owed by and receiving refunds due to the tax filer.

In the following claim Longfield fails to explicitly show " tax data provider using an electronic link, however, Bern teaches the same:

Claim 22. An apparatus as in claim 21, wherein said means for connecting electronically an electronic intermediary to a tax data provider uses an electronic link, and

Art Unit: 2163

wherein means for collecting electronically tax data from said tax data provider uses an electronic link [Bern: Fig. 1 (46 to 45) and col 1, lines 20-24 and col 3, lines 34-36].

It would have been obvious to one of ordinary skill in the art at the time of the current invention to include Bern's depositors/tax data providers linking with processor 45/intermediary via communication link into Longfield's invention, because modem etc. are the basic communication link providing gadgets.

Claim 23. An apparatus as in claim 22, wherein said electronic link is an electronic data network [Longfield: Col 4, lines 16-17].

Claim 24. An apparatus as in claim 23, wherein said electronic data network is the Internet [Inherent, for internet is considered a network and is in vogue since long before the applicant's invention].

In the following claim Longfield fails to disclose " tax data providers ", Bern, nonetheless, teaches them:

Claim 25. An apparatus as in claim 21, wherein said tax data provider is an-employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, or a charity [Col 1, lines 7-9].

Art Unit: 2163

It would have been obvious to one of ordinary skill in the tax data collecting art at the time of instant invention to incorporate Bern's tax data providers into Longfield's invention, because the information provided by said tax data providers is an essential legal requirement by taxing authorities.

Claim 26. Being an article of manufacture or method claim 1, same rejection rationale applies as to claim 1 elements a) through d).

Claim 27. An apparatus comprising:

- a) means for connecting electronically an electronic intermediary to a taxpayer [See rejection of applicant's claim 21a above]; and
- b) means for receiving electronically information on at least one tax data provider from said taxpayer [See rejection of applicant's claim 21b above].

In the following claim Longfield fails to explicitly show " tax data provider using an electronic link, however, Bern teaches the same:

Claim 28. An apparatus as in claim 27, wherein said means for connecting electronically an electronic intermediary to a taxpayer uses an electronic link, and wherein said means for

Art Unit: 2163

collecting electronically information on at least one tax data provider from said taxpayer uses an electronic link [Bern: Fig. 1 (46 to 45) and col 1, lines 20-24 and col 3, lines 34-36].

It would have been obvious to one of ordinary skill in the art at the time of the current invention to include Bern's depositors/tax data providers linking with processor 45/intermediary via communication link into Longfield's invention, because modem etc. are the basic communication link providing gadgets.

Claim 29. An apparatus as in claim 28, wherein said electronic link is an electronic data network [Longfield: Col 4, lines 16-17].

Claim 30. An apparatus as in claim 29, wherein said electronic data network is the Internet [Inherent, for internet is considered a network and is in vogue since long before the applicant's invention].

In the following claim Longfield fails to disclose " tax data providers ", Bern, nonetheless, teaches them:

Claim 31. An apparatus as in claim 27, wherein said at least one tax data provider is an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, or a charity [Col 1, lines 7-9].

Art Unit: 2163

It would have been obvious to one of ordinary skill in the tax data collecting art at the time of instant invention to incorporate Bern's tax data providers into Longfield's invention, because the information provided by said tax data providers is an essential legal requirement by taxing authorities.

Claim 32. An apparatus as in claim 27, further comprising:

means for connecting electronically said electronic intermediary to one of said at least one tax data provider [See rejection of applicant's claim 21a above. The same function would be used to connect more than one tax data provider]; and

means for collecting electronically tax data from said one of said at least one tax data provider [See rejection of applicant's claim 21b above. The same function would be used to connect more than one tax data provider].

Claim 33. An apparatus as in claim 32, further comprising:

means for processing electronically said tax data collected from said one of said at least one tax data provider to obtain processed tax data [See discussion of applicant's claim 21d above. The same function would be used to connect more than one tax data provider]; and

means for preparing electronically an electronic tax return using said processed tax data [See discussion of applicant's claim 21d above].

Art Unit: 2163

Claim 34. A computer-readable medium embodying a computer program, said computer program comprising code segments for:

connecting electronically an electronic intermediary to a taxpayer [See discussion of applicant's claim 21a above. A taxpayer would be a tax data provider]; and

receiving electronically information on at least one tax data provider from said taxpayer [See discussion of applicant's claim 21b above. A taxpayer would be a tax data provider].

Claim 35. A computer-readable medium as in claim 34, said computer program further comprising code segments for:

connecting electronically said electronic intermediary to one of said at least one tax data provider [See discussion of applicant's claim 21a above. The same function would be used for connecting to more than one tax data provider]; and

collecting electronically tax data from said one of said at last one tax data provider [See discussion of applicant's claim 21b above. The same function would be used for collecting data from more than one tax data provider].

Claim 36. A computer-readable medium as in claim 35, said computer program further comprising code segments for:

Art Unit: 2163

processing electronically said tax data collected from said one of said at least one tax data provider to obtain processed tax data [See discussion of applicant's claim 21c above. The same function would be used for processing data from more than one tax data provider]; and
preparing electronically an electronic tax return using said processed tax data [See discussion of applicant's claim 21d above].

Claim 37. An apparatus comprising:

means for connecting electronically a tax data provider to an electronic intermediary [See discussion of applicant's claim 21a above. The same function would be used for the claimed feature]; and

means for providing electronically tax data from said tax data provider to said electronic intermediary [See discussion of applicant's claim 21b above. The same function would be used for the claimed feature].

Claim 38. A computer-readable medium embodying a computer program, said computer program comprising code segments for:

connecting electronically a tax data provider to an electronic intermediary [Same as above]; and

providing electronically tax data from said tax data provider to said electronic intermediary [Same as above].

Art Unit: 2163

Claim 39. An apparatus comprising:

means for connecting electronically a taxpayer to an electronic intermediary [Same as above]; and

means for providing electronically information on at least one tax data provider from said taxpayer to said electronic intermediary [Same as above].

Claim 40. A method for automatic information collecting by an electronic intermediary comprising:

connecting electronically said electronic intermediary to an information provider [See discussion of applicant's claim 21a above];

collecting electronically information from said information provider [See discussion of applicant's claim 21b above];

processing electronically the information collected electronically from said information provider to obtain processed information [See discussion of applicant's claim 21c above]; and

preparing electronically an electronic information report using the processed information [See discussion of applicant's claim 21d above].

Claim 41. The method according to claim 40, wherein said information provider comprises a tax data provider, said information comprises tax data, said processed information

Art Unit: 2163

comprises processed tax data, and said electronic information report comprises an electronic tax return [Longfield: Col 2., lines 14-16, col 3, lines 40-41, 41-59].

Claim 42. An apparatus as in claim 21, wherein said tax data is reported on an Internal Revenue Service ("IRS"), state, local, or foreign tax form [Longfield: Col 2, lines 49-54. Applicant will appreciate that same networking function would be used to transmit/report data to any agency/authority including state, local or foreign].

Claim 43. An apparatus as in claim 42, wherein said form is an IRS Form W-2 [Longfield: col 4, line 2].

Claim 44. An apparatus as in claim 42, wherein said form is an IRS Form 1099 [Inherent, since Form 1099 are in use and transmitted from computer to computer long prior to instant invention].

Claim 45. An apparatus as in claim 42, wherein said form is an IRS Form 1098 [Same as above].

Claim 46. A computer-readable medium as in claim 26, wherein said tax data is reported on an Internal Revenue Service ("IRS"), state, local, or foreign tax form [Longfield:

Art Unit: 2163

Col 2, lines 49-54. Applicant will appreciate that same networking function would be used to transmit/report data to any agency/authority including state, local or foreign].

Claim 47. A computer-readable medium as in claim 46, wherein said form is an IRS Form W-2 [Longfield: col 4, line 2].

Claim 48. A computer-readable medium as in claim 46, wherein said form is an IRS Form 1099 [Inherent, since Form 1099 are in use and transmitted from computer to computer long prior to instant invention].

Claim 49. A computer-readable medium as in claim 46, wherein said form is an IRS Form 1098 [Inherent, since Form 1098 are in use and transmitted from computer to computer long prior to instant invention].

Claim 50. A method for automatic tax collecting by an electronic intermediary comprising:

connecting electronically said electronic intermediary to a tax data provider [See discussion of applicant's claim 21a above];

collecting electronically tax data from said tax data provider, wherein said tax data is reported on an Internal Revenue Service ("IRS"), state, local, or foreign tax form [See discussion

Art Unit: 2163

of applicant's claim 21b above and Longfield's col 2, lines 49-54. Applicant will appreciate that same network and function would be used to transmit/report data to any authority within and outside the country];

processing electronically said tax data collected electronically from said tax data provider to obtain processed tax data [See discussion of applicant's claim 21c above]; and

preparing electronically an electronic tax return using said processed tax data [See discussion of applicant's claim 21d above].

Claim 51. A method as in claim 5 0, wherein said form is an IRS Form W-2 [Longfield: col 4, line 2].

Claim 52. A method as in claim 5 0, wherein said form is an IRS Form 1099 [Inherent, since Form 1099 are in use and transmitted from computer to computer long prior to instant invention].

Claim 53. A method as in claim 5 0, wherein said form is an IRS Form 1098 [Inherent, since Form 1098 are in use and transmitted from computer to computer long prior to instant invention].

Art Unit: 2163

Response to Arguments

16. Applicant's arguments filed May 01, 2002 have been fully considered, however, the same are deemed unpersuasive.

Applicant argues:

a) Pages 5 through 8: Regarding claims 26, 34 and 34, said claims recite program on a computer readable medium which is a physical thing and is an article of manufacture, so, they are in statutory condition. Applicant should appreciate that the claim merely recite a program (a source code) which is on computer readable medium, it still cannot perform the recited steps thereby achieving the claimed invention, unless and until the program controls and runs on the computer. It is therefore suggested to amend the claim as: A program on a computer readable medium when executed on the computer, said medium comprising the steps of:

Step A;

Step B, etc.

Regarding claims 34, 37, 38 and 39, data being received are just the numbers which are not being processed to yield a useful and tangible results.

b) Pages 9-12, "information" and "information provider" should be considered as tax data and tax data provider as described in the specification. The claims rejected under 35 U.S.C. 112, second paragraph, fail to recite or define the forementioned features. In this respect it ought to appreciated that invention is considered on the basis of limitations "as claimed". Limitations in

Art Unit: 2163

the specification are not brought into the claims for the fear of the fact that it would narrow the scope of the invention.

c) Page 13, para 2: "combination of references is same as used for the current application's parent application".

In this respect it ought to be appreciated that every application is considered and prosecuted on its own merit of claims.

d) Pages 13-18: Combination of Longfield and Bern do not teach intermediary connected electronically to a tax data provider and preparing tax return as discussed in specification and illustrated in Fig. 2. Applicant is referred to Bern's Col. 7, lines 33-38 and claim 1 (c) wherein Bern teaches means for electronically collecting tax data from tax data provider and means for electronically connecting (Col. 2, lines 51-56 and Fig. 1 (46 to 45) and col. 1, lines 7-9), and Longfield teaches preparing tax return: processing means (Col. 2, lines 24-28 and 28-32) and means for preparing electronic tax return (Fig. 1 (box-prepare electronic tax return, claim 1(a), col. 3, lines 40-48). Thus, it is clear that combination of Longfield and Bern teach applicant's invention.

In response to applicant's argument that the references fail to show certain features of applicant's invention, it is noted that the features upon which applicant relies (i.e., tax data providers) are not recited in the rejected claim(s). Although the claims are interpreted in light of the specification, limitations from the specification are not read into the claims. See *In re Van Geuns*, 988 F.2d 1181, 26 USPQ2d 1057 (Fed. Cir. 1993).

Art Unit: 2163

In the light of above mentioned facts, it is respectfully stated that Applicant's argument have been fully considered, deemed unpersuasive and the prior rejections are maintained.

Conclusion

17. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

18. Any inquiry concerning this communication or earlier communications from the examiner should be directed to M. Irshadullah whose telephone number is (703) 308-6683. The examiner can normally be reached on M-F from 11:00 am to 5:30 pm.

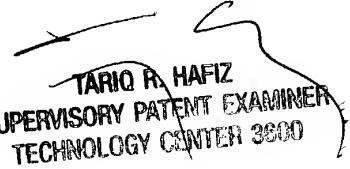
Art Unit: 2163

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor , Tariq Hafiz, can be reached on (703) 305-9643. The fax number for the organization are (703) 305-0040/308-6306.

Any inquiry of a general nature or relating to the status of this application or proceeding should be directed to the receptionist whose telephone number is (703) 308-3900.


M. Irshadullah

October 18, 2002


TARIQ R. HAFIZ
SUPERVISORY PATENT EXAMINER
TECHNOLOGY CENTER 3600